



WEB COPY



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W.P.(MD)NO.29509 OF 2025

**BEFORE THE MADURAI BENCH OF MADRAS HIGH COURT**

**DATED : 17.10.2025**

**CORAM**

**THE HONOURABLE MR.JUSTICE G.R.SWAMINATHAN**

**W.P.(MD)No.29509 of 2025 AND**  
**W.M.P.(MD)Nos.22814 & 22816 of 2025**

MMM Residency,  
Rep. By its Prop.B.Thaniasu,  
Annasilai,  
Opp.to E.R.Hr.Sec.School,  
Chinthamani,  
Trichy – 620 002.

... Petitioner

Vs.

1. The Assistant Commissioner(ST)(FAC),  
Rockfort Assessment Circle,  
Trichy – 20.

2. The Appellate Deputy Commissioner(CT),  
Trichy.

... Respondents

**Prayer:** Writ petition filed under Article 226 of the Constitution of India, to issue a Writ of Certiorari, calling for the records of the first respondent in GSTIN: 33AADPT5325L2ZI/2023-24, dated 01.04.2025 and quash the same as illegal, arbitrary and against the principles of natural justice.

For Petitioner : Mr.A.Chandra Sekaran

For Respondents : Mr.R.Suresh Kumar,  
Additional Government Pleader.

\* \* \*

**ORDER**

Heard both sides.

2. The writ petitioner suffered an adverse assessment order dated 01.04.2025 at the hands of the first respondent. Aggrieved by the same, he filed an appeal. The appeal was filed beyond the condonable period. Therefore, vide order dated 29.08.2025, the appellate authority rejected the appeal.

3. Challenging the original assessment order, this writ petition came to be filed.

4. I intend to mould the relief.

5. It is well settled that when the delay is marginal, the writ Court can direct the appellate authority to entertain the appeal. In this view of the matter, the rejection order dated 29.08.2025 passed by the appellate authority is set aside. The second respondent is



directed to number the appeal filed by the petitioner against the order impugned in the writ petition and give a disposal on merits and in accordance with law. This writ petition stands disposed of accordingly. No costs. Consequently, connected miscellaneous petitions are closed.

**17.10.2025**

NCC : Yes / No  
Index : Yes / No  
Internet : Yes/ No  
PMU

**To:**

1. The Assistant Commissioner(ST)(FAC),  
Rockfort Assessment Circle,  
Trichy – 20.
2. The Appellate Deputy Commissioner(CT),  
Trichy.



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**G.R.SWAMINATHAN,J.**

PMU

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